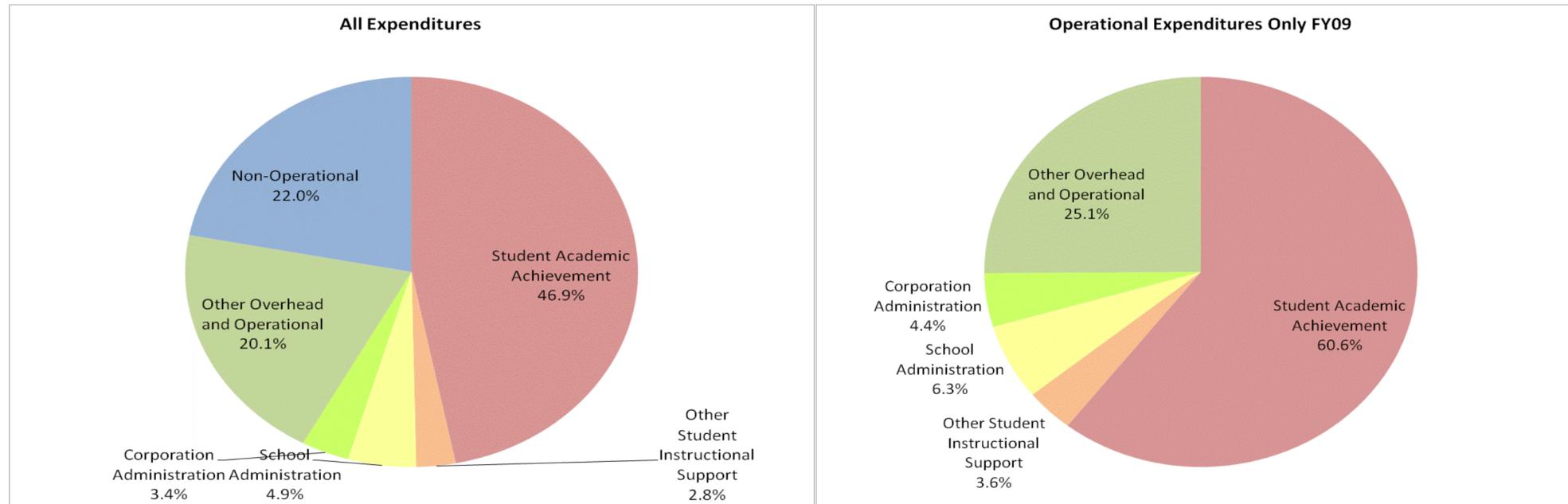


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Lebanon Community School Corp (665)**

Lebanon Community School Corp (665)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$12,226,170	51.6%	\$16,067,305	46.0%	\$18,183,899	48.4%	\$17,662,877	46.9%
Student Instructional Support	\$1,613,327	6.8%	\$2,257,425	6.5%	\$2,839,106	7.6%	\$2,886,027	7.7%
Overhead and Operational	\$4,806,000	20.3%	\$7,875,083	22.6%	\$8,492,668	22.6%	\$8,853,906	23.5%
Nonoperational	\$5,042,331	21.3%	\$8,703,099	24.9%	\$8,023,127	21.4%	\$8,279,539	22.0%
Grand Total	\$23,687,827		\$34,902,912		\$37,538,801	8%	\$37,682,350	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	58.4%	52.5%	56.0%	54.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Lebanon Community School Corp (665)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$136,632	\$331,376	\$421,245		208%	27%
	11100 Regular Programs; Elementary	\$3,311,923	\$4,454,138	\$5,455,537	\$5,870,154	77%	32%	8%
	11200 Regular Programs; Middle/Junior High	\$1,766,384	\$2,055,621	\$2,246,434	\$2,668,026	51%	30%	19%
	11300 Regular Programs; High School	\$2,134,433	\$2,362,410	\$2,992,764	\$3,456,794	62%	46%	16%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$55,800	\$68,882	\$49,907		-11%	-28%
	11410 Vocational Education; Agriculture A	\$0	\$158,719	\$219,118	\$249,776		57%	14%
	11440 Vocational Education; Health Occupations	\$0	\$38,255	\$38,208	\$41,283		8%	8%
	11450 Vocational Education; Consumer and Homemaking	\$50,043	\$43,851	\$81,234	\$87,266	74%	99%	7%
	11470 Vocational Education; Business Education	\$0	\$145,429	\$184,853	\$151,104		4%	-18%
	11480 Vocational Education; Industrial Education A	\$0	\$0	\$51,536	\$57,203			11%
	11590 Other Vocational Education Programs	\$0	\$1,787	\$60,345	\$132,540		> 500%	120%
	12110 Gifted And Talented; Gifted and Talented	\$15,620	\$14,161	\$14,882	\$2,927	-81%	-79%	-80%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$109,614	\$221,154			102%
	12210 Mental Disabilities; Mild Mental Disabilities	\$121,006	\$314,142	\$298,403	\$266,174	120%	-15%	-11%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$202,528	\$162,146	\$236,555	\$305,130	51%	88%	29%
	12310 Physical Impairment; Orthopedic Impairment	\$50,598	\$0	\$0	\$0	-100%		
	12340 Physical Impairment; Hearing Impairment	\$50,500	\$0	\$0	\$0	-100%		
	12350 Physical Impairment; Homebound	\$13,680	\$19,511	\$12,900	\$5,644	-59%	-71%	-56%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$149,676	\$252,715	\$296,347	\$301,346	101%	19%	2%
	12520 Culturally Different; Compensatory	\$241,593	\$54,558	\$0	\$0	-100%	-100%	-100%
	12610 Learning Disability	\$420,147	\$700,247	\$966,241	\$1,294,337	208%	85%	34%
	12710 Equal Opportunity At Risk	\$114,010	\$26,342	\$37,440	\$37,344	-67%	42%	0%
	12810 Special Education Preschool	\$87,169	\$175,566	\$327,272	\$371,384	326%	112%	13%
	12900 Other Special Programs	\$34,315	\$47,566	\$24,171	\$20,640	-40%	-57%	-15%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$38,900	\$4,600	\$500	\$40	-100%	-99%	-92%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$3,250	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$0	\$12,940	\$35,155	\$5,403		-58%	-85%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$18,619	\$6,207			-67%
	14300 Summer School Programs; High School	\$32,755	\$21,837	\$56,732	\$67,810	107%	211%	20%
	16100 Remediation Testing	\$67,329	\$18,840	\$8,588	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$22,197	\$101,171	\$72,087	\$33,960	53%	-66%	-53%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$107,351	\$133,864	\$120,552	\$81,723	-24%	-39%	-32%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$163,488	\$83,576	\$114,800	\$135,000	-17%	62%	18%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$130,615	\$185,945	\$109,746	\$376,872	189%	103%	243%
	22110 Improvement of Instruction; Service Area Direction	\$57,932	\$92,460	\$98,988	\$128,891	122%	39%	30%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$285,417	\$450,895	\$896,049	\$61,561	-78%	-86%	-93%
	22130 Improvement of Instruction; Instructional Staff Training	\$4,013	\$21,598	\$27,123	\$41,864	> 500%	94%	54%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$7,034	\$13,007	\$0	\$0	-100%	-100%	
	22220 Library/Media Services; School Library	\$256,866	\$281,917	\$337,372	\$392,987	53%	39%	16%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$6,218	\$0	\$0	\$0	-100%		
	22290 Library/Media Services; Other Educational Media Services	-\$4,865	\$0	\$0	\$0			
	22360 Instruction, Related Technology; Network Support	\$0	\$251,638	\$120,870	\$0		-100%	-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$411,657	\$700	\$0	\$0	-100%	-100%	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$395,377	\$375,438	\$319,181		-19%	-15%
	26497 2007 Account Code - Teachers Retirement Fund	\$448,442	\$879,916	\$489,389	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$58,168	\$0			-100%
Student Academic Achievement Total		\$10,802,223	\$14,169,877	\$16,994,291	\$17,662,877	64%	25%	4%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$62,873	\$0	\$0	\$0	-100%		
	21130 Attendance and Social Work Services; Social Work Services	\$25,965	\$12,459	\$15,356	\$8,769	-66%	-30%	-43%
	21220 Guidance Services; Counseling Services	\$283,838	\$407,591	\$523,311	\$504,155	78%	24%	-4%
	21340 Health Services; Nurse Services	\$69,596	\$116,728	\$143,488	\$148,005	113%	27%	3%
	21390 Health Services; Other Health Services	\$6,400	\$81,509	\$71,230	\$60,261	> 500%	-26%	-15%
	21420 Psychological Testing	\$0	\$54	\$180	\$0		-100%	-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$150,225	\$197,935	\$261,870	\$282,141	88%	43%	8%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$2,940	\$62,071	\$34,067	\$35,726	> 500%	-42%	5%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$1,021	\$0			-100%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$14,626	\$15,167			4%
	21990 Other Support Services, Students; Other Student Services	\$0	\$4,895	\$2,699	\$0		-100%	-100%
	24100 Office of The Principal	\$786,079	\$1,045,755	\$1,542,176	\$1,816,953	131%	74%	18%
	24900 Other Support Services, School Administration	\$1,635	\$9,078	\$16,451	\$14,850	> 500%	64%	-10%
Student Instructional Support Total		\$1,389,551	\$1,938,073	\$2,626,475	\$2,886,027	108%	49%	10%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$27,757	\$24,832	\$27,132	\$41,303	49%	66%	52%
	23120 Board of Education; Service Area Assistants	\$40,206	\$45,395	\$47,500	\$24,125	-40%	-47%	-49%
	23150 Board of Education; Legal Services	\$11,411	\$66,907	\$17,924	\$30,280	165%	-55%	69%
	23160 Board of Education; Promotion Expenses	\$760	\$0	\$0	\$89	-88%		

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Lebanon Community School Corp (665)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	23210 Executive Administration; Office of The Superintendent	\$233,966	\$374,481	\$514,001	\$653,179	179%	74%	27%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$99,121	\$151,194	\$235,469		138%	56%
	25160 Fiscal Services; Financial Accounting	\$7,068	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$7,000	\$2,676	\$2,477	\$2,228	-68%	-17%	-10%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,295	\$2,833	\$3,706		186%	31%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$1,000	\$1,000			0%
	25400 Planning, Research, Development and Evaluation	\$106,094	\$83,540	\$62,616	\$0	-100%	-100%	-100%
	25810 Administrative Technology Services; Technology Services Supervisor And Administration	\$0	\$0	\$35,000	\$71,000			103%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$25,738	\$32,000			24%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$71,953	\$197,021			174%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$3,601	\$3,392			-6%
	25910 Judgments	\$0	\$165,940	\$0	\$0		-100%	
	25920 Ditch Assessments	\$0	\$1,787	\$714	\$865		-52%	21%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$155,364	\$204,044	\$131,762	\$0	-100%	-100%	-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,732,585	\$2,485,413	\$3,170,880	\$3,328,000	92%	34%	5%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$208,151	\$472,436	\$636,126	\$676,050	225%	43%	6%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,540	\$1,600	\$1,400	\$0			
	26499 2007 Account Code - Other	\$163,928	\$166,588	\$72,322	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$13,690	\$6,306	\$11,164	\$14,159	3%	125%	27%
	26600 Operation and Maintenance of Plant Services; Security Services	\$907	\$1,665	\$1,910	\$1,202	33%	-28%	-37%
	26700 Operation and Maintenance of Plant Services; Insurance	\$56,245	\$179,958	\$125,330	\$126,587	125%	-30%	1%
	27010 Student Transportation; Service Area Direction	\$63,251	\$78,273	\$81,401	\$84,752	34%	8%	4%
	27100 Student Transportation; Vehicle Operation	\$275,885	\$532,237	\$578,038	\$579,701	110%	9%	0%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$203,494	\$388,817	\$480,471	\$571,648	181%	47%	19%
	27400 Student Transportation; Purchase of School Buses	\$127,271	\$653,951	\$323,477	\$238,372	87%	-64%	-26%
	27500 Student Transportation; Insurance on Buses	\$13,755	\$34,858	\$39,501	\$29,497	114%	-15%	-25%
	27700 Student Transportation; Contracted Transportation Services	\$171,665	\$121,561	\$11,264	\$16,528	-90%	-86%	47%
	27900 Student Transportation; Other Student Transportation Services	\$45,053	\$11,633	\$116,180	\$236,531	425%	> 500%	104%
	31200 Food Services Operations; Food Preparation and Dispensing	\$808,247	\$290,924	\$391,226	\$456,389	-44%	57%	17%
	31400 Food Services Operations; Food Purchases	\$0	\$19,927	\$41,134	\$25,187		26%	-39%
	31900 Other Food Services	\$0	\$892,241	\$989,987	\$1,173,646		32%	19%
Overhead and Operational Total		\$4,475,292	\$7,408,405	\$8,167,255	\$8,853,906	98%	20%	8%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$216	\$869	\$34,136		> 500%	> 500%
	33200 Community Recreation	\$0	\$104,955	\$106,103	\$109,925		5%	4%
	33400 Athletic Coaches	\$0	\$233,957	\$273,141	\$302,645		29%	11%
	33990 Other Community Services; Other	\$107	\$3,462	\$0	\$0	-100%	-100%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$572	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$6,600	\$5,059	\$47,720	\$3,530	-47%	-30%	-93%
	45100 Building Acquisition, Construction and Improvements	\$779,491	\$1,549,532	\$450,827	\$537,054	-31%	-65%	19%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$10,393	\$13,138	\$18,524		78%	41%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$62,823	\$324,235	\$70,837	\$6,334	-90%	-98%	-91%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$20,021	\$3,200			-84%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$316,169	\$615,944	\$591,627	\$834,686	164%	36%	41%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$9,708	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$250,000	\$580,000	\$690,000		176%	19%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$130,000	\$75,000	\$0		-100%	-100%
	52100 Debt Services; Interest on Debt; Bonds	\$40,804	\$88,765	\$148,823	\$202,288	396%	128%	36%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$63,457	\$190,924	\$137,438		117%	-28%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$162,542	\$76,562	\$0		-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,579,000	\$5,023,000	\$4,321,264	\$3,633,480	2%	-28%	-16%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$848,236	\$1,614,020			90%
	54200 Common School Fund; Principal	\$247,056	\$78,437	\$161,885	\$142,142	-42%	81%	-12%
	54250 Common School Fund; Interest	\$0	\$0	\$12,167	\$10,139			-17%
Nonoperational Total		\$5,042,331	\$8,643,954	\$7,989,145	\$8,279,539	64%	-4%	4%
Prorated By Fund								
	26492 2007 Account Code - Social Security	\$928,773	\$1,159,501	\$681,806	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$21,604	\$106,875	\$49,368	\$0			
	26494 2007 Account Code - Group Insurance	\$1,015,876	\$1,448,833	\$956,876	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$12,177	\$14,300	\$2,892	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$13,094	\$70,692	\$0			
Prorated By Fund Total		\$1,978,430	\$2,742,603	\$1,761,634	\$0			